

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 117 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE R.BALIA. and
MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

MODERN ENGG. & MOULDING CO.

Versus

COMMISSIONER OF INCOME-TAX

Appearance:

MR SN SOPARKAR for Petitioner
MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE R.BALIA. and
MR.JUSTICE A.R.DAVE

Date of decision: 16/12/98

ORAL JUDGEMENT

1. Mr. Soparkar appears and pleads no instruction.
No one else appears for the assessee, at whose instance this reference has been submitted to this court. In view thereof, we decline to answer the question referred to us by the Income Tax Tribunal and return the reference.

(Rajesh Balia, J)

(A. R. Dave, J)